

By: Uresti

H.J.R. No. 41

A JOINT RESOLUTION

1 proposing a constitutional amendment to limit the amount of ad
2 valorem taxes that a municipality may impose for a temporary period
3 on property located in an area annexed by the municipality.

4 BE IT RESOLVED BY THE LEGISLATURE OF THE STATE OF TEXAS:

5 SECTION 1. Article VIII, Texas Constitution, is amended by
6 adding Section 1-q to read as follows:

7 Sec. 1-q. (a) This section applies only to the ad valorem
8 taxation by a municipality of property located in an area that is
9 first included in the corporate boundaries of the municipality on
10 or after January 1, 2019, as the result of the municipality's
11 annexation of the area.

12 (b) Notwithstanding any other law, the total amount of ad
13 valorem taxes imposed by the municipality on the property for each
14 of the first four years for which the municipality is authorized to
15 tax the property is as follows:

16 (1) for the first tax year, 20 percent of the amount of
17 taxes imposed by the municipality on the property for that tax year
18 as otherwise calculated under law;

19 (2) for the second tax year, 40 percent of the amount
20 of taxes imposed by the municipality on the property for that tax
21 year as otherwise calculated under law;

22 (3) for the third tax year, 60 percent of the amount of
23 taxes imposed by the municipality on the property for that tax year
24 as otherwise calculated under law; and

1 (4) for the fourth tax year, 80 percent of the amount
2 of taxes imposed by the municipality on the property for that tax
3 year as otherwise calculated under law.

4 (c) The legislature by general law may prescribe procedures
5 for the administration of this section.

6 SECTION 2. This proposed constitutional amendment shall be
7 submitted to the voters at an election to be held November 6, 2018.
8 The ballot shall be printed to permit voting for or against the
9 proposition: "The constitutional amendment to limit the amount of
10 ad valorem taxes that a municipality may impose for a temporary
11 period on property located in an area annexed by the municipality."